

Memorandum

335.0085

To: Hollywood – Auditing (GAB)

Date: March 11, 1975

From: HDQTS – Tax Counsel

Subject: L--- I--- G---
(Rentals of Datsun Pickup and Vacuum Sweepers)

SR – XX-XXXXXX

We have now completed our review of the material you supplied with your memo of February 13, 1975. Although the question is not free from doubt, it is our opinion that the Trans-O-Vac, a pickup, which has a sweeper installed on a pickup chassis, should be regarded as mobile transportation equipment. It is a kind of property that is capable of transporting persons or property substantial distances.

GLR:lb